

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS
CONCERNED

1. PURPOSE

This transmittal letter releases extensive revisions to I TFM 4-2000: Payment Issue Disbursing Procedures.

2. BACKGROUND

This revision of I TFM 4-2000 embodies a number of significant changes in the payment issue process, a few of which are:

- Termination of acceptance of submission of Voucher and Schedule of Payments SF 1166 OCR, for processing via the Optical Character Recognition (OCR) process.
- Full implementation of the Treasury Electronic Certification System (ECS) as the required method of submission of Voucher and Schedule of Payments to the Financial Management Service.
- Utilization of electronic transmission of payment data as the preferred method for submission of payment request data to the Financial Management Service.
- Reduction in the quantity of paper documents required for the payment issue process.
- The implementation of electronic payments as the preferred payment method.
- Procedures for submission of, and point of submission for, domestically originated SF 1166 Voucher and Schedule of Payments for payments to be issued in foreign currency.

3. PROCEDURAL CHANGES

This revision of I TFM 4-2000 formalizes a significant number of changes in the procedures for payment issue, that have been introduced since the last major revision of this chapter.

4. PAGE CHANGES

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5. EFFECTIVE DATE

Upon receipt.

6. INQUIRIES

Any questions concerning this transmittal letter should be directed to:

Disbursement Management Division
Operations Directorate
Financial Management Service
Department of the Treasury
401 14th Street, SW.
Washington, DC 20227
Telephone (202) 874-6800

Date: February 9, 1998



Richard L. Gregg
Commissioner

PAYMENT ISSUE DISBURSING PROCEDURES

This chapter prescribes payment issue disbursing procedures relating to scheduling payments.

Section 2010 - Scope and Applicability

The procedures prescribed in this chapter relate to scheduling payments (check and electronic) to individuals, commercial entities, non-profit entities, and Government departments and agencies, and deductions made from disbursement vouchers. Procedures for scheduling payments to Government departments and agencies that do not require the issuance of check or electronic payments are covered in I TFM 2, Central Accounting and Reporting. Procedures for cash payments are covered in I TFM 4-3000, Imprest Fund Cash Held at Personal Risk Disbursing Officers and Cashiers, and I TFM 4-4500, Government Purchase Cards.

Check payment volumes are expected to decrease significantly in 1998/1999 due to mandatory Electronic Funds Transfer (EFT) legislation included in the Debt Collection Improvement Act of 1996.

Section 2015 - Authority

Regulations governing this chapter are issued under 31 U.S.C. 3321, 3322, 3325, 3328, 3329, 3331, 3511, 3512, and 3513.

Section 2020 - Control Over Disbursements

2020.10 - Objectives

The principal objectives of control over disbursements are to ensure that all disbursements are legal, proper, and correct and that all disbursements are accurately recorded, reported, and reconciled in a timely and efficient manner. Each agency's system of internal control over, and related procedures for, disbursements should be based on the operating needs of that particular agency and should be in conformity with the related principles and standards for internal management control prescribed in Title 2 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies, and with Department of the Treasury regulations.

2020.20 - Reporting Large Disbursements

Refer to I TFM 6-8500, Cash Forecasting Requirements, for instructions on reporting large disbursements.

2020.30 - Preaudit of Vouchers

Effective control over disbursements requires the preaudit and approval of vouchers before they are certified for payment. The principal objectives of the preaudit

of a voucher are to determine whether:

- The required administrative authorizations for the procurement and approvals for the payment were obtained.
- The payment is permitted by law and is in accordance with the terms of the applicable agreement.
- The amount of the payment and the name of the payee are correct.
- A proper Taxpayer Identification Number (TIN), or Payee ID Number, is provided for each payee.
- The payment will not be a duplication.
- The goods received or the services performed were in accordance with the agreement.
- The quantities, prices, and amounts are accurate.
- Only cost effective discounts have been taken.
- All applicable deductions were made and credited to the proper account in the correct amount.
- The appropriation or fund from which the payment will be made is available for that purpose.
- Proper forms of documentation were used.
- Special certificates, if required, were furnished.

2020.40 - Maximum Amount For Which Payments Can be Issued

The maximum amount for which an individual payment can be issued is dependent on the type of payment instrument. Maximum individual payment amounts, for each payment instrument (paper check, Automated Clearing House (ACH) electronic payment, and Fedwire same day electronic payment), are as follows:

- **For paper check, with automated processing** - May be used for maximum individual payments of up to \$9,999,999.99, with certification via the Electronic Certification System (ECS), or paper SF 1166 (for payment data submitted via magnetic tape only). Agencies are discouraged from authorizing check payments of less than \$1.00.
- **For paper check, with manual processing** - May be used for maximum individual payments of up to \$99,999,999.99, with voucher-schedule and certification submitted on paper SF 1166. (When available, Electronic Certification System (ECS) version P7.6, or later, should be used in lieu of paper SF 1166.) Agencies are discouraged from authorizing check payments of less than \$1.00.
- **For Automated Clearing House (ACH) electronic payments, with automated processing** - May be used for maximum individual payments of up to \$99,999,999.99, with certification via the ECS, or paper SF 1166 (for payment data submitted via magnetic tape only).
- **For Fedwire electronic payments, with automated or manual processing** - May be used for maximum individual payments of up to \$999,999,999.99, with

certification via the ECS or paper SF 1166.

2020.50 - Selection of Payment Instrument for Large Payments

The Debt Collection Improvement Act of 1996 mandates the use of electronic funds transfer for almost all Federal Government payments. ACH is the preferred mechanism for all payment amounts up to \$99,999,999.99, except for payments which must be made the same day. Fedwire is the preferred mechanism for same day payments. Agencies are strongly encouraged to schedule payments in advance whenever possible, to allow use of the ACH payment mechanism, and avoid having to use Fedwire. Both ACH and Fedwire payments can be certified to Treasury Regional Financial Centers (RFCs) via the ECS. Agencies are also strongly encouraged to weigh the administrative costs of Fedwire payments, as well as receiving financial institution processing charges to recipients of Fedwire payments, against interest charges for late payments, before scheduling relatively low dollar Fedwire payments.

Agencies are strongly encouraged to make all payments via electronic means (ACH and Fedwire). However, in instances for which an agency has compelling reasons for requesting large dollar (\$10,000,000.00 or greater) payments to be made by check, the agency has two options —

(1) Break the obligation into multiple checks with individual amounts up to \$9,999,999.99. Certify via ECS. (Note: For ECS Version P7.6, and later, the ECS may be used to submit schedules for manual check payments of up to \$99,999,999.99.)

(2) Certify one check up to \$99,999,999.99 via paper SF 1166, Voucher and Schedule of Pay-

ments (or multiple checks if the total obligation is greater than \$99,999,999.99). (Note: For ECS Version P7.6, and later, the ECS may be used to submit schedules for manual check payments of up to \$99,999,999.99.)

2020.60 - Certification and Submission of Vouchers to the Financial Management Service (FMS) for Payment

All vouchers submitted to the Financial Management Service (FMS) for payment must be signed (certified) by a duly designated Certifying Officer (CO), designated in accordance with the provisions of I TFM 4-1100. The CO must be authorized to certify for the Agency Location Code (ALC) the payments will be drawn against. No payments will be processed by FMS, without proper certification.

In the event that it becomes necessary to change the scheduling of a voucher previously submitted to FMS (different processing or payment date), or it becomes necessary to cancel a voucher previously submitted to FMS (prior to processing and release of payments), instructions for such actions will only be accepted from properly authorized individuals. Properly authorized individuals are: (1) A Certifying Officer (CO), designated in accordance with the provisions of I TFM 4-1100, authorized to certify for the ALC that the payments are to be drawn against; or (2) An agency Designating Official (DO), designated in accordance with the provisions of I TFM 4-1100, with authority to designate Certifying Officers for the ALC the payments are to be drawn against. Instructions to modify the scheduling of a voucher, or cancel its processing, may be received via telephone, facsimile, or written memorandum. In the event that notification is via telephone or facsimile, a

written memorandum, addressed to the Director of the FMS Regional Financial Center (RFC) to which the voucher was submitted, and signed by an authorized individual must be submitted to the RFC immediately.

Section 2025 - Basic Disbursement Requirements

2025.10 - General Requirements

All disbursements, whether in cash, or by checks or electronic payments drawn on the U.S. Treasury or designated depository banks, for authorized and lawful payments and/or refunds of amounts collected, shall be supported with sufficient information on the disbursement vouchers, or on documents attached to them, to enable the audit of the transactions of certifying and disbursing officers, as required by law.

In order to prevent duplicate payments, vouchers or voucher-schedules and supporting documents must be so marked as to prevent their being processed for payment a second time. However, documents should be marked in such a way as to avoid mutilation. Agencies should be particularly alert to the possibility of duplicating payments whenever one or more of the following situations exist:

- Payments have been delayed for extended periods of time after the due date and duplicate copies of invoices are received from vendors as follow-up claims.
- Invoices or bills may have been submitted by the vendors to more than one agency location for payment.
- Adjusted invoices are received after payments have been made.

2025.20 - Use of Invoices in Place of Vouchers

For Non-Treasury Disbursing Offices (NTDOs), disbursements are not required to be processed on vouchers prescribed by FMS, subject to requirements set by the appropriate disbursing office. Vendors' invoices, bills, or statements of account may be used as basic vouchers, in place of the prescribed vouchers, in support of the agency's accounts and accountability statements, provided they show all the information required in Title 7 of the GAO Policy and Procedures Manual for Guidance of Federal Agencies.

2025.30 - Recurrent Payments - Fixed Amounts

Payments for services of a continuing nature such as rents, janitorial services, etc., which are performed under agency-vendor agreements providing for payments of definite amounts at fixed periodic intervals may be made without submission of invoices, or bills by the vendor. The basic voucher prepared by the agency to support payments of this nature should show as a minimum the contract number, the period covered by the payment, the name of the vendor, the amount of the payment, and the account to be charged. The basic voucher or the SF 1166, Voucher and Schedule of Payments, or other comparable form, depending on the payment system used, will be certified for payment the same as are the vouchers for all other types of payments. Administrative controls should be established for ensuring that recurrent payments are: (1) on unexpired contracts or agreements, (2) for correct amounts, (3) for services actually performed, and (4) not duplications.

2025.40 - Lost or Destroyed Original Invoices

If an original invoice has been lost or destroyed, a duplicate should be obtained, from the original submitter of the invoice, to support the voucher or voucher-schedule. The voucher or voucher-schedule may then be processed through regular disbursement channels provided that there is placed on, or attached to, the duplicate invoice (1) a full explanation as to the circumstances of the loss or destruction of the original invoice, and (2) a statement that steps have been taken to prevent duplicate payment.

2025.50 - Decreasing the Number of Voucher-Schedules

Agencies are requested to increase the number of payment items per voucher-schedule, particularly in those cases where schedules cover only one, two, or three items.

Multiple invoices or bills payable to one vendor at one office or place of business, for supplies or services rendered Government agencies, should be consolidated into one payment, when possible, to reduce the number of vouchers prepared and payments issued when the due dates for the multiple bills or invoices are the same. In each case, payment in this manner must be agreeable to the vendor; and only one Government establishment may be the debtor.

2025.60 - Prompt Payments to Earn Discounts

When a cash discount has been offered for prompt payment, every effort should be made to process the invoice within the discount period, if the discount is cost effective to the Government (I TFM 6-8000). The invoice must be processed according to the specific

terms on which the discount has been offered by the contractor or supplier. Discounts should be taken only on those invoices which can be paid within the specified discount period and which are cost effective to the Government. For effective cash management, the voucher covering the payment should be submitted for payment as near the last day of the prompt payment period as possible. Prompt Payment Act conditions are met if a check payment is dated and mailed/deposited within the period, not received by the recipient during the period. They are met for ACH and Fedwire payments if the settlement date for the payment is within the prompt pay period.

2025.70 - Requests for Special or Rush Payments

Treasury RFCs make every effort to rigidly adhere to a 24-hour payment processing schedule (i.e., for agency payment requests received prior to the close of the RFC's daily window (usually in the afternoon) of business day 1, checks will be released on business day 2, and ACH funds will be credited and available for use at the Financial Institution on business day 2). This service standard meets virtually all the disbursement needs of the operating agencies. Requests for special or rush payment issuances will not be processed unless they are extreme emergency payment situations approved by the Treasury RFC Director or a higher level official of FMS. Salary payments, travel advances, cashier replenishments, discounts, and hardship payments are not emergency situations and will receive the routine 24-hour payment processing. **Agency representatives must not deliver voucher-schedules for payment in person and wait at the disbursing center for the payment**

or payments to be prepared on a "walk-through" basis.

All payment requests must be submitted through the Treasury Electronic Certification System (ECS), on an original, certified paper SF 1166, Voucher and Schedule of Payments, or on other approved voucher-schedule forms. **Treasury RFCs WILL NOT accept payment requests received over the telephone or voucher-schedules for payments transmitted over facsimile equipment except under emergency conditions, with special permission of the processing RFC's director.** When submission of a payment schedule is authorized via facsimile, the RFC will complete processing of the payments based on the facsimile schedule. However, the payments resulting from such a schedule **WILL NOT** be released until receipt of the original copy of the schedule.

Where an agency requires special delivery procedures, such as delivery via express service (FedEx, etc.), FMS WILL NOT pay shipping charges, other than normal U.S. Postal Service charges. The agency requiring the special shipping must make prior arrangement with the processing RFC and provide the RFC with pre-paid, pre-addressed, shipping labels or pre-addressed labels that contain shipping charge data that will result in the shipping charges being paid by the submitting agency.

Agencies submitting payments to be processed via the Fedwire system (same day payments) should use the Treasury ECS to submit the payment schedule. In an emergency, agencies may use facsimile equipment to transmit voucher-schedules to the Philadelphia and San Francisco Financial Centers for payment to be made via the Federal Reserve Bank's Fedwire system. Use of facsimile transmission for this purpose re-

quires advance authorization from the Philadelphia or San Francisco Financial Center.

2025.80 - Disbursing for Major Disaster or Emergency Situations

In the event of major emergencies such as natural disasters, FMS will issue payments to emergency victims, based on certified requests received from Federal Program Agencies. Normally, the emergency payments will be issued from FMS's RFCs, but if a need exists, FMS can establish an emergency disbursing office at or near the location of the disaster. FMS has the capability to issue emergency payments in both check and electronic form, in any volume necessary. For more information, contact the FMS Emergency Disbursing Manager (see Contacts page).

Section 2030 - Standard Form Vouchers

The following forms are prescribed for use in vouchering disbursements for purchases, services, and refunds due remitters (Appendix 1):

SF 1166 ECS - Electronic Voucher and Schedule of Payments, Treasury Electronic Certification System (ECS)

SF 1166 - Voucher and Schedule of Payments (formerly SF 1166 OCR)

SF 1167 - Voucher and Schedule of Payments - (Continuation Sheet) (formerly SF 1167 OCR)

2030.10 - Voucher and Schedule of Payments - SF 1166 ECS

The Treasury Electronic Certification System (ECS) is a computer based hardware/software system that provides the facilities

for generating and certifying a voucher-schedule electronically and telecommunicating it to a Treasury RFC. In this system, all voucher data are entered from the computer keyboard or from a magnetic diskette created by another computer system. Voucher-schedules are certified by Certifying Officers who have been issued tokens (smartcards) and Personal Identification Numbers (PINs), by Treasury, for operation of the system. The system also requires that the user agency have designated Security Administrators who have also been issued tokens (smartcards) and PINs by Treasury. The ECS authenticates voucher-schedules based on the encrypted keys assigned to each Certifying Officer and Security Administrator, and contained on their tokens.

The ECS computer is used to electronically transmit a certified voucher-schedule to an RFC, and receive confirmation of receipt by the receiving RFC. The sending agency retains an electronic or printed copy of the schedule. The ECS computer also generates an audit file during each day of operation, that logs all system access attempts and activity. The audit file should be retained by the agency, on paper or on magnetic media, for a period of thirty (30) days.

The ECS provides facilities for creating SF 1166 ECS voucher-schedules for all types of payment requests to Treasury RFCs and may be used with any or all of the Centers. Further information on the Electronic Certification System may be obtained from any of the Treasury RFCs.

The SF 1166 ECS is an electronic voucher and schedule of payments. There are three methods available for creation of an SF 1166 ECS: (1) in the agency's ECS

computer, via keyboard entry; (2) in an agency PC using the off-line ECS software, via keyboard entry, downloaded to magnetic diskette, then uploaded to the agency's ECS computer, by an authorized ECS Data Entry Operator; or, (3) creation in another agency computer system (to FMS specified formats), downloaded to a magnetic diskette, then uploaded to the agency's ECS computer, by an authorized ECS Data Entry Operator.

The SF 1166 ECS may be used to schedule payments in place of transmitting individual basic vouchers and supporting documents to Treasury RFCs. The SF 1166 ECS may be used to certify and transmit voucher and schedule of payments to a Treasury RFC, that includes payment data and certification, or may be used to certify and transmit a voucher that provides certification for payment data delivered to the RFC separately (via bulk electronic transmission or magnetic tape). The SF 1166 ECS is the **preferred** (strongly) method of certification for payment requests delivered to Treasury RFCs. The use of SF 1166 ECS voucher-schedules does not preclude the preparation of basic vouchers. Each basic voucher will be listed on a voucher-schedule with all information required for payment issuance purposes. Basic vouchers covered by the voucher-schedule will be retained by departments and agencies, unless otherwise authorized herein.

2030.20 - Voucher and Schedule of Payments - SF 1166 and SF 1167

Paper SF 1166, Voucher and Schedule of Payments (formerly SF 1166 OCR) and SF 1167, Voucher and Schedule of Payments -(Continuation Sheet) (for-

merly SF 1167 OCR), may be used to schedule payments in place of transmitting individual basic vouchers and supporting documents to Treasury RFCs, when the Treasury ECS is not available, or its use is not appropriate. FMS has discontinued the process of generating payments from paper SF 1166 OCR and SF 1167 OCR, using the Optical Character Recognition (OCR) process. Consequently, the paper SF 1166 and SF 1167 MAY ONLY be used to: (1) provide certification of payment data submitted via magnetic tape, when the ECS is not available; (2) provide certification of payment data submitted via bulk electronic transmission of payment data, when the ECS is not available (due to failure or other emergency conditions); (3) submit payment request and certification for small quantities of check payments that will be prepared manually (normally check payments over \$9,999,999.99 and emergency check payments when the ECS is not available due to failure); (4) submit payment requests and certification for same day payments to be made via the Fedwire system, when the ECS is not available; and, (5) to submit payment requests for payments to be made in foreign currency. The SF 1166 and SF 1167 normally are manufactured as single sheet interleaved carbon form sets. The use of voucher-schedules does not preclude the preparation of basic vouchers. Each basic voucher will be listed on a voucher-schedule with all information required for check issuance purposes. Basic vouchers covered by the voucher-schedule will be retained by departments and agencies, unless otherwise authorized herein.

Departments and agencies that submit basic vouchers to disbursing offices may also use voucher-schedules, on notification of this intent, to the Regional Director of

the servicing Treasury RFC. (See Contacts page.)

2030.30 - Accountability and Control of Voucher and Schedule of Payments

Appropriate accountability records must be maintained by the departments, agencies and instrumentalities of the U.S. Government for the purpose of controlling the stock of voucher-schedules on hand and for fixing accountability upon employees responsible for their issuance and use.

Departments, agencies and instrumentalities of the Federal Government will requisition supplies of SF 1166 and SF 1167 only from GSA Stores Depot, Federal Supply Service. The forms will not be available at GSA Self-Service Stores.

2030.40 - Voucher Deductions, Exception for Payrolls

Scheduling of deductions relating to payrolls is covered under I TFM 3-2000, Payroll Vouchers.

2030.50 - Reduction of Voucher and Schedule of Payments, Used to Submit Same Day Payment Request for Payment Via the Federal Reserve Fedwire System, When Payments Fail Edits

In cases where an agency submits a Voucher and Schedule of Payments (SF 1166 or SF 1166 ECS) containing more than one payment to be paid via the Federal Reserve Bank's Fedwire system (Same Day Payment Request), **AND** one or more of the payments, **but not all** payments on the schedule, **is/are rejected** by the RFC and/or FRB processing systems, the Voucher and Schedule of Payments will be reduced by the number and value of the payments rejected. Payments contained on

the schedule that DO NOT reject **WILL BE PAID**. Payments on the schedule that DO reject, will NOT be paid and will be deducted from the schedule (item count and amount), prior to processing of the Voucher and Schedule of Payments through the accounting system. The submitting agency will be notified, by the RFC, as to which individual payments have been rejected and deducted from the Voucher and Schedule of Payments. Rejected payments must be resubmitted on a new Voucher and Schedule of Payments. In cases where ALL payments on a Voucher and Schedule of Payments, for Fedwire payment, are rejected, the entire Voucher and Schedule of Payments will be rejected and returned to the submitting agency. **The procedures of this section apply ONLY TO PAYMENTS TO BE MADE VIA THE FEDERAL RESERVE FEDWIRE SYSTEM (Same Day Payment Requests).**

Section 2035 - Information to be Furnished on Vouchers

2035.10 - General Requirements

In all cases, the account symbol or other appropriate reference which clearly identifies the appropriation or fund affected must be shown in the accounting classification space on all basic vouchers. Where consolidated working fund subsidiary accounts are used, the subsidiary account classification will also be indicated. When the entire amount of a basic voucher is chargeable to a single appropriation or fund account, only the account symbol need be shown. When the total amount of the voucher is split between two or more appropriations or funds, the account symbols or other appropriate references which identify the funds or appropriations and the

amounts applicable to each must be shown. Additional accounting classifications recorded in this space on the voucher will be determined by each agency according to its administrative requirements.

Agency limitation account references (allotment control accounts) are not required to be placed on expenditure documents although such data may be included for agencies' internal needs.

2035.20 - Payee Information

The following rules should be uniformly followed by all agencies in connection with the designation of the payee or payees of government checks:

- **Individuals.** In all cases the first name, middle initials, if any, and surname should be used. Punctuation marks are to be omitted, except for the use of commas to set off the names of more than two payees.
- **Joint Accounts.** Where two or more individuals are jointly entitled to receive the payment, the voucher should include all as payees. The word "and" should appear before the name of the last payee. Such vouchers should never use the alternative "or."

However, where the account is not joint but several, it is proper to use a designation in the alternative. In this connection care should be taken to distinguish between joint accounts and several accounts.

- **Trust Estates, Decedents' Estates, Trustees, Executors, and Administrators.** Under no circumstances should the word "estate" be designated as the payee; for example, "Estate of A., deceased." When the particular estate has only one trustee or one personal representative, the individual should be designated by name as the payee in that representative capacity; for example,

“T., trustee u/w of A., deceased” (in the case of a testamentary trust), “T., trustee u/d from A. dated (date of trust indenture)” in the case of the transfer of the ownership of property between living persons (such as, *inter vivos* trust), and “E., executor of the Estate of A. deceased” or “A., administrator of the Estate of B., deceased” (in the case of a decedent’s estate). If the estate has several trustees or personal representatives, all trustees, administrators, or executors must be designated by name in their representative capacities as joint payees; for example, “A., B., and the X Trust Company, trustees u/w of D., deceased,” etc.

Where a corporate trustee or executor is in receivership or in the hands of the local banking department, the payment should be made payable to the liquidating officer (Receiver, Secretary of Banking, Commissioner of Banking, etc.) as payee. The names of the corporate trustee or executor and the estate should also appear in such designation; for example, “Secretary of Banking, in possession of the business and property of the X Trust Company, trustee u/w of D.” (This form will vary according to the designation given the proper liquidating officer under the local law.)

The certifying officer must be furnished a certified copy of the grant-of-letters testamentary, the will, or trust indenture stating that the intended payee is duly appointed, qualified, and acting trustee or executor.

In instances where the administration of the estate is closed and the trustee or personal representative has been discharged, the legatees, distributees, or beneficiaries, entitled to receive the payment in question, should be designated as joint payees. The Certifying Officer must be furnished first, with a certified copy of the decree of dis-

tribution or other proper evidence from the court having jurisdiction of the particular estate showing the persons entitled to receive payment.

• **Guardians of Minors.** Because of differences in local law, there is no all-inclusive rule to determine the guardian to whom payment will be made. Some states require the guardian of the estate of a minor to be someone other than the guardian of his person, while others combine both functions in the same individual. The local law will have to be examined in each case. The certifying officer will have to be furnished with a certified copy of the appointment that the particular individual is authorized to receive the payment on behalf of the individual’s ward. The designation of the payee may be in many forms, depending on the circumstances of the particular case. Following are three suggestions: “G., guardian of M., a minor,” “G., guardian of the estate of M., a minor,” “G., guardian of the person and estate of M., a minor.” In every case the guardian should be designated according to title under the local law. The mentioned suggestions are not all-inclusive.

Ordinarily, parents or persons standing in place of parents (*loco parentis*) are not entitled to receive payments on behalf of their minor children. This question also is one of local law. Where the appointment of a guardian is not required and payment may properly be made to the parent, the payee should be designated in the following form: “F., father of M., a minor.”

• **Incompetents.** As in the case of guardians of minors, the designation in this class of cases will be governed by the local law according to the title given the representative, for example: “C., conservator of the estate of X.,

incompetent,” “A. and B., committee for X., incompetent,” “G., guardian of X., incompetent,” etc. As proof of authority to receive payment it is suggested that a certified copy of the appointment be required.

• **Corporations.** When there has been a change in the corporate name as a result of a merger, consolidation, or other proceeding, and a certificate verifying such a change has been obtained from the proper state official, the voucher should be drawn for payment in the new name.

In the case of successor corporations, where it is established that: (1) the original claimant has been dissolved, (2) its assets distributed to the new company, and (3) the liquidating trustees discharged, the voucher should be drawn for payment to the order of the successor company.

Where a company has been dissolved and its affairs are being liquidated by liquidating trustees, the designation will depend on the local law. In most jurisdictions, the corporation continues for the purposes of liquidation, and it may be proper to designate the corporation rather than the liquidating trustees as the payee. No hard and fast rule can be established to cover all such cases. Any uncertainties or doubts concerning the payee to be designated should be referred to the proper legal officer of the department or establishment for consideration.

• **Unincorporated Associations.**

The vouchers should be made payable to the order of the associations, using their official names.

• **Partnerships.** Partnership vouchers should be drawn in the firm’s name.

• **Doubtful Cases.** Any doubts as to form should be referred to the proper legal officer of the depart-

ment or establishment for special consideration.

2035.30 - Contract References

Reference to the contracts or agreements should be made on the voucher by placing the contract number and the date in the spaces provided. If the agreement is un-numbered and attached to the voucher, this should be so indicated. However, where payments are made on vouchers in favor of general supply contractors whose contracts are itemized in the Federal Schedule of Supplies and the item numbers covering the articles purchased are given on the face of the voucher, the contract number and date need not be shown.

2035.40 - Unit Prices of Gasoline or Other Petroleum Products

Where the purchases of gasoline or other petroleum products are made under contracts that provide that the unit prices must be based on tank, wagon, barge, or service station prices on the date and at the point of delivery, such unit prices at date and point of delivery should be shown on the invoices or vouchers as audit information.

Section 2040 - Certification and Approval of Vouchers

2040.10 - General Requirements

All original basic vouchers (invoices or bills), including those covered by voucher-schedules (SF 1166 ECS/SF 1166), must be signed by the proper administrative approving officer of the agency concerned, who is cognizant of the facts stated on the voucher. All voucher-schedules

(SF 1166) will be certified by an "Authorized Certifying Officer," who will be held responsible for the correctness of the facts stated on the voucher or its supporting documents, and to the effect that payment is proper from the appropriations shown on the basic voucher or voucher-schedule. All SF 1166 ECS voucher-schedules will be certified by an "Authorized ECS Certifying Officer," who will be held responsible for the correctness of the facts stated on the voucher or its supporting documents, and to the effect that payment is proper from the appropriations shown on the basic voucher or voucher-schedule.

2040.20 - Signatures of Approving and Certifying Officers

Approving officers will sign each basic voucher "Approved for \$ __" over their official title. Certifying Officers will sign basic vouchers or voucher-schedules (SF 1166) "Authorized Certifying Officer" with their name typed or printed below the signature on the voucher or voucher-schedule, and the date of the certification will be shown in the certification. For paper voucher-schedules, Certifying Officers are requested to provide a telephone number, noted under their typed or printed name, to be used to contact the Certifying Officer in the event the receiving RFC has questions related to the schedule-voucher. ECS Certifying Officers will certify SF 1166 ECS voucher-schedules by selecting the "Certify Schedule" function while logged onto the ECS computer, reviewing the voucher-schedule and then responding with a "Y" answer to the question "Do You Want to Electronically Affix Your Signature to the Schedule (Y/N)" at the end of the review. The ECS computer will calculate and affix an electronic signature (message authentication code or

MAC) to the certified schedule, using the encrypted key and ID of the Certifying Officer logged on to the system and the Security Administrator that was last logged on to the system.

2040.30 - Establishment of Certifying Officer Authority

Applicability. The procedures in this section apply to vouchers to be certified to Treasury RFCs, Assistant Disbursing Officers, and U.S. Disbursing Officers.

Delegations and Designations of Authority for Disbursement Related Functions. By law, all authority to expend agency funds resides with the head of the Executive Agency. All individuals who certify voucher and schedule of payments to Treasury must be properly designated as a Certifying Officer, by the responsible head of agency or other person duly delegated authority to make such designations. Treasury has determined that this designation process also applies to all other specific positions related to the disbursement of funds (i.e., ECS Security Administrators, ECS Data Entry Operators, Check Custodians, Encryption Officers, Designated Agents to receive and deliver checks, ASAP Authorizing Officials, and ASAP Financial Officials).

Treasury policy and procedures for submitting such delegations and/or designations of authority, their renewal, and their revocation are provided in I TFM 4-1100.

Section 2045 - Payments From Basic Vouchers

2045.10 - Applicability of Procedures

The procedures in this section apply only to those agencies that

transmit the basic vouchers to the Disbursing Officer for payment.

2045.20 - Submission of Vouchers to Disbursing Officers Other Than Treasury Disbursing Officers, U.S. Disbursing Officers (Department of State), and Assistant Disbursing Officers

Basic vouchers prepared on government standard forms or on forms otherwise specifically authorized, and invoices, bills, or statements of account serving as basic vouchers, will be submitted to the Disbursing Officer in an original and one copy for payment processing. The Disbursing Officer will record the payment data on both the original and the copy of the voucher. The original voucher will be submitted as accounting support for the payment transaction and the voucher copy will be retained by the Disbursing Officer for the accounting document files.

2045.30 - No-Check Vouchers

No-check vouchers will be transmitted to the Disbursing Officer the same as other vouchers, except that across the face of the voucher there will be written in red pencil or ink the words "No Payment to be Made." Such vouchers will be assigned a voucher number the same as any other voucher and will be submitted with all other vouchers as support for transactions in agency accounts.

2045.40 - Assignment Of Basic Voucher Numbers

Each basic voucher will be assigned an identification number by the administrative agency processing the document in its accounts. This reference or document number will be used for all accounting and auditing purposes.

The number will be placed in the space on standard form vouchers identified as "Voucher No." This rule will apply regardless of which operating or administrative unit or division of the agency, including the disbursing office, may under agency internal operating procedures, actually assign and place the number on the document. Separate disbursing office voucher numbers, as such, are not required to be placed on vouchers except in the case of vouchers covering charges for transportation services. If, for administrative purposes, it is necessary to assign control or accounting numbers to payment documents, these numbers will be considered as supplementary and subordinate to the official number as prescribed above. The administrative control or accounting number, when used, will be placed on the document reasonably removed from the space provided for the official document number (voucher number), so that it will not be confused with the document number.

Disbursing office voucher numbers are required to be placed in the space marked "Voucher No." on standard form vouchers.

Section 2050 - Payments From Treasury Electronic Certification System Voucher and Schedule of Payments

2050.10 - Applicability of Procedures

The procedures in this section apply to certification and transmission of voucher-schedules to Treasury RFCs using the Treasury Electronic Certification System (ECS).

2050.20 - ECS Overview

The Treasury ECS is an automated system for voucher preparation, certification, transmission,

and verification that replaces the paper SF 1166, and SF 1166 EDP: Voucher and Schedule of Payments, and associated manual signature validation process. The ECS uses a computer to generate voucher-schedules (SF 1166 ECS), electronically certify the vouchers, and transmit them via a dial-up telephone connection to a mainframe host computer at the servicing RFC.

The electronic certification process provides positive identification of the Certifying Officer who authorizes the voucher, the source from which it originates, and ensures the authenticity of the transmitted data. It also detects any deliberate or inadvertent manipulation, modification, or loss of data between the time the voucher is certified in the agency computer and the time it is verified at the servicing RFC host computer.

The General Accounting Office has approved the ECS for satisfying the signature requirements for certification contained in 31 U.S.C. 3325 and 3528.

The following types of payments may be certified through the ECS:

- Vendor and miscellaneous schedules containing detail payment data and certification for payment via Treasury check. Checks issued for these types of payment will normally be dated the next business date after receipt of schedule.
- Vendor Express, salary, and travel schedules containing detail payment data and certification for payment via the Automated Clearing House (ACH) electronic payment process of the Federal Reserve system. ACH payments issued for these types of payments will normally be settled on the business date following receipt of the schedule.
- Same Day Payment Request schedules containing detail pay-

ment data and certification, for payment via the Federal Reserve System's Fedwire funds transfer system. Funds are normally transferred on the date of schedule receipt.

- Summary schedules containing certification and payment totals for detail payment data files submitted via magnetic tape or telecommunication to RFC mainframe computers. Payment data files may contain check and/or ACH payment types, and may be for any payment type processed by FMS (such as benefit, vendor, salary, tax refund, etc.). Checks generated as a result of this type of schedule will be issued dated on the payment date specified by the agency in the Summary schedule. ACH payments will be issued for settlement on the payment date specified by the agency in the Summary schedule. FMS does not maintain a 'warehousing' capability for payment requests. Therefore, it is the responsibility of the submitting agency to ensure that payment requests are submitted in a timely manner to allow for payment processing and release by the desired payment date, but not significantly earlier than required for such timely processing. The ECS Summary Schedule feature **MUST** be used to certify all payment files submitted to Treasury RFCs via electronic transmission.

The processing capacity of each ECS computer, installed at an agency end-point, is 200 schedules per day, of all types, to a single RFC. For "Type A" ECS schedules (those containing individual payment data as well as certification), an individual schedule may contain payment data for up to 60 payments. An agency end-point may be equipped with one or more ECS computers, as required.

The ECS uses message authentication technology defined by American National Standards Institute (ANSI) Standards X9.9 - Financial Institution Message Authentication (wholesale) and X9.17 - Financial Institution Key Management (wholesale).

The agency ECS computer system consists of an IBM compatible computer with a special security board, key loader (smart card reader) and interface unit, modem, and software supplied by FMS. Voucher-schedules may be created by three different methods:

- By keying all voucher-schedule information directly into the ECS computer.
- By keying voucher-schedule information into a computer other than the ECS computer, using an FMS furnished Off-Line Data Entry Operator (DEO) software package, writing the voucher-schedule to a magnetic diskette, and uploading the voucher-schedule from the diskette into the ECS computer.
- By generating a computer file, to FMS specifications, containing the voucher-schedule information on an agency mainframe or mini computer, writing the file to a magnetic diskette, and uploading the file from the diskette into the ECS computer.

Voucher-schedules are certified electronically by computing, transmitting, and verifying a message authentication code (MAC) for each payment and each voucher-schedule. The MACs are automatically generated within the special security board, installed in the ECS computer, by a Data Encryption Standard (DES) algorithm using the unique secret keys assigned to agency Certifying Officers (CO) and ECS Security Administrators (SA).

2050.30 - Agency Personnel Requirements for ECS

Normally a minimum of three agency personnel types are required for total operation of the ECS. Each employee type is assigned specific functions, that the other employee types cannot exercise. This provides proper separation of duties to ensure integrity. Under normal circumstances an agency will assign more than one individual for each function to ensure availability of the proper employee type at all times. The employee functions required are:

Security Administrators (SA) - Responsible for initial system installation, system daily start-up and shut-down, table maintenance, problem resolution, overall security monitoring, and training of other SAs, COs, and Data Entry Operators. Security Administrators must be designated in accordance with the provisions of ITFM 4-1100. Security Administrators are issued ECS User IDs, tokens (smart cards) and PINs for system access. There are three (3) subtypes of Security Administrator:

- **Master Security Administrator (MSA)** - Has all functional capabilities of an SA, plus, has the capability to process token messages from the ECS Central Key Management System in conjunction with a Master Certifying Officer (MCO) or Transmission Certifying Officer (TCO). The MSA also has the capability to create Transmission Security Administrators (TSAs), and is responsible for maintaining blank token inventory. MSA tokens and PINs are created and issued by the FMS Central Key Management System. The MSA is the only individual who can perform **INITIAL** setup of an ECS PC.

- **Transmission Security Administrator (TSA)** - Has all functional capabilities of an SA, plus, has the capability to process token messages from the ECS Central Key Management System, in conjunction with a Master Certifying Officer (MCO) or Transmission Certifying Officer (TCO). Does not have the capability to create other TSAs. TSA tokens and PINs are created at the agency ECS site, from token messages transmitted from the FMS Central Key Management System, by the agency MSA in coordination with an agency MCO or TCO.

- **Security Administrator (SA)** - Has the capability to install, initialize, start-up, maintain, and shut-down the ECS computer and create Data Entry Operator (DEO) IDs in the ECS. SA tokens and PINs are created at the agency site, from token messages transmitted from the FMS Central Key Management System, by the agency Master Security Administrator (MSA) or Transmission Security Administrator (TSA) in coordination with an agency Master Certifying Officer (MCO) or Transmission Certifying Officer (TCO).

An MSA must be appointed for each ECS system location, appointment of TSAs and SAs is optional, but recommended. The MSA will be the primary SA for an agency ECS location.

Data Entry Operators (DEO)

- Responsible for payment data entry and editing voucher-schedules. Responsible for uploading into the ECS computer voucher-schedules created on other computer systems. At the option of the agency, DEOs may be authorized to initiate and monitor transmission of certified voucher-schedules from the ECS computer to Treasury RFCs. DEOs must be designated in accordance with the provisions of I TFM

4-1100. DEOs are only issued ECS IDs and PINs.

Certifying Officers - Responsible for certification and transmission of voucher-schedules. Certifying Officers must be designated in accordance with the provisions of I TFM 4-1100. Certifying Officers DO NOT have the capability to install ECS software. Certifying Officers are issued ECS User IDs, tokens (smartcards) and PINs for system access. There are three (3) sub-types of Certifying Officer:

- **Master Certifying Officer (MCO)** - Has all functional capabilities of a CO, plus, has the capability to process token messages from the ECS Central Key Management System (CKMS) in conjunction with an MSA or TSA. The MCO also has the capability to create TCOs. MCO tokens and PINs are created and issued by the FMS Central Key Management System.

- **Transmission Certifying Officer (TCO)** - Has all functional capabilities of a CO, plus, has the capability to process token messages from the ECS Central Key Management System, in conjunction with an MSA or TSA. Does not have the capability to create other TCOs. TCO tokens and PINs are created at the agency ECS site, from token messages transmitted from the FMS Central Key Management System, by the agency MCO in coordination with an agency MSA or TSA.

- **Certifying Officer (CO)** - Has the capability to install, certify, and transmit voucher-schedules. CO tokens and PINs are created at the agency site, from token messages transmitted from the FMS Central Key Management System, by the agency MCO or TCO in coordination with an agency MSA or TSA.

An MCO must be appointed for each ECS system location; ap-

pointment of TCOs and COs is optional, but recommended. The MCO will be the primary CO for an agency ECS location.

2050.40 - System Security Features

Each agency SA and CO is issued a unique secret hexadecimal number, called a key, and a personal identification number (PIN), which are used to access and operate the ECS. The key and PIN are encrypted and stored on a token (physical access device - smart card) along with the ECS identification number (ECS ID) of the user. The ECS ID and PIN are also provided to the individuals in written form.

The keys and PINs are generated by a Central Key Management System (CKMS). The CKMS functions are performed by Security Officers (SOs) at the RFC administering the CKMS. There are two primary SOs, each with back-ups. Primary SO1 and SO1 back-ups handle all matters pertaining to tokens and PINs for SAs. Primary SO2 and SO2 back-ups handle all matters pertaining to tokens and PINs for COs. Tokens and PINs are furnished to the SAs and COs under conditions that ensure no one other than the intended SA and CO has access to them.

MSA and MCO tokens and PINs are created at the CKMS and distributed directly to the recipient by the SO1 and SO2, respectively. MSAs must document receipt of their tokens and PINs by completing FMS Form 210RS (see I TFM 4-1100) and forwarding it to the issuing Primary SO1. MCOs must document receipt of their tokens and PINs by completing FMS Form 210RC (see I TFM 4-1100) and forwarding it to the issuing Primary SO2. TSA, SA, TCO, and CO tokens are created at the agency site, from token and PIN data transmitted from the CKMS,

by the agency MSA/TSA and MCO/TCO in coordination.

TSAs, SAs, TCOs, and COs must document receipt of their tokens and PINs by completing the appropriate form (FMS 210RS for TSA and SA, FMS 210RC for TCO and CO) and forwarding it to the appropriate CKMS SO (SO1 for TSA and SA, SO2 for TCO and CO). DEOs must document receipt of their IDs and PINs by completing FMS Form 210RD and forwarding it to the CKMS SO1. **IDs for ALL types of CO, SA and DEO will not be activated in the ECS until receipt and validation of the appropriate receipt(s).** The SA and CO tokens are also stored securely in the CKMS where they are available only for secure electronic transmission to all Treasury RFC mainframe host computers for use in validation of voucher-schedules. Throughout the process/system, no person has access to the unencrypted key and no person, other than the user, has access to the PIN. Keys and PINs will be reissued by the CKMS periodically.

The security and integrity of the voucher-schedule certification and verification process depend on the security afforded to the tokens and PINs. The SAs, COs and DEOs must never allow anyone to have access to their tokens and/or PINs, and must follow security procedures issued with them. If SAs, COs or DEOs suspect their tokens and/or PINs have been compromised or if the tokens become unusable, the Treasury CKMS Security Officer responsible (SO1 for SA, SO2 for CO) must be notified immediately and the tokens must either be rewritten (via the Token Message function of the ECS), or be returned for reissue.

Violation of security procedures will result in notification to the Secret Service or appropriate Inspector General and could ultimately

be cause to revoke authorization of the agency to use the ECS.

2050.50 - Designation of Certifying Officers, Security Administrators and Data Entry Operators for ECS

Certifying Officers (CO), Security Administrators (SA) and Data Entry Operators (DEO) for the ECS will be designated as prescribed in I TFM 4-1100. Only Head of Agency and other officials lawfully delegated designation authority may designate COs, SAs and DEOs. A single individual cannot be designated as both a CO and SA, or CO and DEO for the same ECS system and agency location. Designations for CO, SA and DEO are valid for a period of 2 years, unless revoked earlier. Agency designating officials will be notified of pending designation expiration, by FMS, 2 months prior to expiration. If redesignations are not received by the expiration date, the keys for the individuals will be deactivated in the Central Key Management System, resulting in rejection of schedules certified with those keys.

2050.60 - Revocation of ECS Certifying Officers, Security Administrators and Data Entry Operators

When an ECS Certifying Officer (CO), Security Administrator (SA) or Data Entry Operator (DEO) becomes unentitled to exercise their authority (through departure, reassignment, or other cause), the agency will immediately notify the Central Key Management System SO1 or SO2, as appropriate, via facsimile message, as prescribed in the ECS Users Manual. Upon receipt of the facsimile message, the SO will remove the appropriate key from the CKMS database to ensure that the token assigned to the person whose author-

ity has been revoked cannot be used. Procedures in the ECS Users Manual must be followed in returning tokens to the servicing RFC. The agency will also notify the Chief Disbursing Officer, via a completed FMS Form 210, 210S or 210DEO, as appropriate, noting the revocation action and effective date (see I TFM 4-1100).

2050.70 - Agency Requirements

Agencies may make application to use the Electronic Certification System to any of the Treasury RFCs. A single ECS computer may be used to access any or all of the Treasury RFCs. However, prior arrangement must be made with each RFC before voucher-schedules can be transmitted for the first time. When an agency desires to use the ECS with more than one RFC, one RFC will be selected as the primary servicing RFC and will coordinate communications between the agency and any other RFC(s) to which schedules will be sent (secondary servicing RFCs). The primary servicing RFC will be the primary contact for problem resolution and token issuance/update matters.

Agencies will designate a Master Certifying Officer (MCO) and Master Security Administrator (MSA) to receive training. The primary servicing RFC will provide training covering all functions performed by the SA, CO, and DEO. The agency must train additional employees to perform SA, CO, and DEO functions. The primary servicing RFC will provide training materials and user manuals.

The Master Security Administrator (MSA) will be the primary contact with the RFC for solving routine system problems. The MSA must understand computers and have a knowledge of the agency payment process to be ef-

fective. The MSA should also be in a position of responsibility within the agency. The MSA will train other agency employees (SAs, COs, and DEOs) in proper system operation and procedures.

Agencies must ensure that the same employee is not designated or authorized to serve in more than one of the three ECS positions (CO, SA, or DEO). In exceptional circumstances, where only a very limited number of personnel are available for operation of the ECS, it will be permissible for an SA to also be designated to perform DEO functions.

Agencies must ensure that their employees comply with the security and operating procedures contained in the ECS Users Manual.

Agencies are responsible for obtaining the computer and peripheral equipment needed for the ECS. Information about the required equipment can be obtained from the servicing RFC.

Only ECS software, security boards, key loader interface units, modems, and tokens supplied or designated by Treasury can be used in the ECS. Agencies must procure security boards and key loader interface units via Treasury contracts. Information on how to obtain these items will be furnished by the servicing RFC.

Agencies must not make any changes to the Treasury supplied software, security boards or other unique items furnished as a part of the ECS. The security boards (PCEM board) are controlled items, whose cases are sealed with tamper evident seals. As such, they may only be opened, disassembled, modified, or repaired by

authorized parties. For any security board requiring repair the agency should contact the servicing RFC for authorized procedures. Breaking the seal on a security board is a security violation and will be reported and handled as such. Removing the cover from a security board will completely disable the board, requiring it to be returned to the manufacturer to be made usable. As a controlled item, security boards cannot be exported or disposed of in an uncontrolled manner. Agencies should contact their servicing RFC for disposal instructions. Locally generated software modifications are prohibited, will completely destroy configuration control, and could result in major security and operational problems. Any modification or change to the ECS software, without Treasury's written approval, is a security violation.

Agencies will contact their primary servicing RFC for assistance in solving system problems.

Agencies will resolve all problems due to the faulty equipment and software that is not furnished by Treasury. Treasury will correct hardware/software/system problems related to items furnished by Treasury (security boards, key loader interface units, tokens and the ECS program software).

Agencies will provide two separate secure lockable storage containers for storing ECS items requiring secure storage. The MSA (who holds the first master key for ECS system initialization) should have access to one and the other SA holding the second master key for the ECS should have access to the other.

Section 2055 - Payments From Paper SF 1166, Voucher and Schedule of Payments

2055.10 - Applicability of Procedures

The procedures prescribed in this section apply only to those agencies required to submit paper SF 1166 forms, or comparable forms, to Treasury RFCs for payment, and may be used by other agencies performing their own disbursing functions upon notifying the Chief Disbursing Officer of such intent. Treasury has discontinued Optical Character Recognition processing of SF 1166 OCR and SF 1167 OCR. Consequently, the replacement forms (SF 1166 and SF 1167) may only be submitted to Treasury RFCs for certification of payment files submitted via magnetic tape, as Voucher and Schedule of Payments for checks to be prepared manually, payments to be processed via the Federal Reserve's Fedwire system, and payments to be paid in foreign currency. Treasury strongly recommends that all payment requests be certified and submitted via the Electronic Certification System, or that payment data be submitted via electronic transmission, with certification via the ECS.

2055.20 - Preparation and Distribution of Voucher-Schedules

The paper SF 1166 will be prepared in an original and two copies. (Where applicable, all payment information that designates a mailing address must include a ZIP Code.) The original of the voucher-schedule will be sent to the servicing Treasury RFC for payment processing and two copies will be retained by the agency. Agencies should submit voucher-schedules to the RFC so as to allow payments to be issued as close to the payment due date as possible. Mail delivery time is to be considered in the due date scheduling process.

Preparation of check payments from voucher-schedules will be by manual typing (on an exception basis, for check payments of \$10 million or more, foreign currency payments, and cashier advances), from electronically transmitted payment files or computer magnetic tapes. To the maximum extent possible, agencies should schedule their payment activities so that each tape contains a minimum of 100 payment records. If an agency is unable to meet this minimum, it is within the jurisdiction of each RFC to accept tapes with fewer than 100 records. Agencies should submit only one magnetic tape per day for a particular class of payment. For miscellaneous payment files, all payments on the tape should be certified under a single paper SF 1166.

Agencies unable to produce computer magnetic tape or telecommunicate payment files electronically must submit and certify payments via the Electronic Certification System.

The RFC will make the payments, place the payment information on the voucher-schedule and retain the original paid voucher-schedule as support to its Statement of Accountability. RFCs will make every effort to adhere to a 24-hour (in today - out tomorrow) processing schedule for payments submitted on computer magnetic tape that does not include manual enclosures. The use of manual enclosures may require up to 72 hours for payment processing and release.

NOTE: Agencies must submit the original and two copies of the paper SF 1166 to the RFC for processing of foreign currency vouchers (see section 2065.40 -General).

On the date of payment, issuing RFCs report payment issue data from paid voucher-schedules to the GOALS/RFC Agency Link, for agency accountability. The

payment data will consist of the SF 1166 (document type A or B) or SSA 110s (document type K) schedule number, payment date, check symbol or ACH symbol, check range, or combined check and trace ranges, and certification amount. The agency will have access to the paid data, usually, within 24 hours of the paid date. Microfiche, containing the same data, is mailed at the end of each month to the agency's accounting office, which should be kept for future inquiries. Any unusual delays in receipt of paid voucher-schedule data (on GOALS) by agency offices should be reported to the issuing RFC. Upon receipt, the agency immediately must compare the paid data with the pending copy of the voucher-schedule. Any erroneous data should be reported immediately to the agency Inspector General's office (or appropriate agency security officials) and the Disbursing Officer. Copies of the accomplished voucher-schedules, with the related basic voucher, will be submitted as accounting support to the agency's Statement of Transactions. One copy will be retained in the agency's accounting document files as accounting support to the agency's Statement of Transactions.

2055.30 - Basic Vouchers

Basic vouchers are the source documents for the issue data on SF 1166 or comparable forms. Each basic voucher will be listed on a voucher-schedule with all information required for check issuance purposes. Basic vouchers covered by voucher-schedules will be retained by departments and agencies unless otherwise authorized. Each voucher-schedule page should contain the greatest number of items that normal spacing requirements will permit.

Assignment of Identification Numbers to Basic Vouchers. Each basic voucher must be cross-

referenced to the voucher-schedule by agency identification numbers in a manner that enables positive association of one with the other. Administrative agencies or offices may elect to assign individual numbers to each basic voucher, invoice, or bill, or they may assign only the related Voucher and Schedule of Payments number to each basic accounting document. Depending on the system used by the administrative agency with respect to numbering basic vouchers, invoices, or bills, the first column of the Voucher and Schedule of Payments may or may not be used.

Classification on Basic Vouchers for Purposes of Separate Scheduling. Basic vouchers should be segregated into the following general classifications for processing on separate voucher-schedules:

- Payroll vouchers.
- Travel vouchers.
- Vouchers payable in foreign currency.
- "No-check" vouchers requiring no action by the Regional Financial Center.
- Fedwire payment vouchers.
- Vendor payment vouchers.
- All others.

In those cases where an administrative agency estimates that the daily average number of basic reimbursement travel vouchers, SF 1012 "Travel Voucher" to be processed at a scheduling point will be six or less, such vouchers need not be listed on a separate voucher-schedule, but may be included with those classified as "all others."

2055.40 - Combined Payments Due a Single Payee

If the amounts of two or more basic vouchers or invoices due one

payee may be properly combined in one check, the individual basic voucher numbers should be clearly indicated in the voucher number column on the voucher-schedule, but the items will be added and listed as a single payment. In such cases, it is desirable that an adding machine tape or facing sheet listing of the individual amounts be attached to the related group of basic vouchers.

2055.50 - Guidelines for Entering Information on the Voucher-Schedules

Entering Information in the Payee Column. As a general rule, the RFC will create payments directly from the information shown on the SF 1166 (I TFM 4-5000). Consequently, except as otherwise provided in section 2070, the data should be restricted to the information which is to be shown on the face of the check or would be required to post an electronic payment to an account at a financial institution, and should be typed in uppercase letters. Punctuation marks are to be omitted except for the use of commas to set off the names of more than two payees. Long addresses should be avoided unless necessary for postal identification.

Check issue data for foreign addressed payments submitted to Treasury RFCs should include a 3-digit foreign sorting code in the domestic ZIP Code location. If the payment file is submitted as a bulk file (electronic file transmission or on magnetic tape), the foreign sorting code should not contain leading zeros in the 5-digit ZIP Code field, otherwise, it may be mistaken for a domestic ZIP Code. Checks bearing these codes are sorted by country and receive priority delivery through Department of State facilities. A list of the foreign country sorting codes may be obtained from the Office of the Chief Disbursing Officer (see

Contacts page). Checks addressed outside of the United States must bear the name of the country, except for checks with APO/FPO addresses. Foreign addressed payments included in Railroad Retirement Board (RRB) benefit payment files, and Office of Personnel Management (OPM) benefit payment files, must be located at the beginning of the file.

When necessary, special handling instructions should be placed in the payee column as the first entry on the SF 1166. Payee information should be located inside the brackets provided on the form. The first line should begin at the first space inside the left bracket. No payee information should extend into the amount column. Foreign addressed payments, except to APO/FPO addresses, should be submitted to Treasury RFCs on a separate SF 1166 or at the beginning or end of the bulk file.

Voucher-schedules prepared to show only the name of the payee and amount, such as advances to travelers, etc., may have the payee names triple spaced so that two such inscriptions appear in each payee space. If payment identification legends (travel advance, etc.) are required to be shown on the checks, the legend should be triple spaced below the name of the payee and one inscription allotted to each payee space.

Invoice numbers or other data identifying the payment should be typed on the second succeeding line following the last line of address, as long as it does not overlap into the next payee space. Otherwise, it may be indented slightly and started on the next line following the last line of address to avoid overlapping into the next payee space. (For related information concerning inscription of Payee Name and Other Identification Data, see I TFM 4-5000.)

In order to preclude the possibility of the numerical identifica-

tion number being mistaken for ZIP Codes by the U.S. Postal Service, all such numeric information should be typed in the payee column beginning with the first space inside the left margin. Payment identification information should not appear adjacent to the ZIP Code area. Numeric foreign postal codes should also be the first entry in the last line or next to last line of address depending on the postal regulations of the country involved. An exception is Canadian alphanumeric postal codes, which should be the last entry in the last line of the address.

Entering Information in the Amount Column. The amount for which the payment is to be drawn will be shown in the "Amount" column on the same line as the payee's name. The amounts should be typed within the index marks in the amount column. Amounts should be typed without decimal points or dollar signs for payments in U.S. currency. Amounts should be located so that the last digit of the amount (units position) is located three typewritten spaces from the right-hand vertical ruling of the amount column. Except where prior arrangements have been made to the contrary, amounts stated in foreign currencies should contain decimals. This is necessary to ensure that the correct amount will be paid, since some countries are not on the decimal system. The total of the amount column on the voucher-schedule must include items listed on the continuation sheets.

Typing. Schedules prepared on electric typewriters create the most consistently dense and therefore the best quality impressions for readability or preparing foreign currency payments. The use of manual typewriters to prepare voucher-schedules should be avoided, if at all possible. Vouchers may be prepared using computer driven impact or non-impact printers. Typewriters equipped

with 10-pitch style (10 characters to the inch) produce an image superior to the elite (12-pitch) style. Typewriters having Optical Character Recognition (OCR) fonts (OCR-A 10-pitch, 1403 OCR 10-pitch or OCR-B 12-pitch upper-case alphanumeric) are acceptable and desirable for all voucher-schedules. Typewriters with script or italic style fonts and typewriters that print numeric zeros should not be used for typing voucher-schedules. **Schedules should be typed using all capitals for names and addresses.** Pressure setting of typewriters should be adjusted to produce heavy impressions, but not heavy enough to produce "brailled" or embossed characters. A one-time use carbon-base ink or film ribbon creates the best images for payment production. Fabric ribbons should not be used for preparing voucher-schedules. Ribbons should be changed and typing elements cleaned frequently to ensure dense impressions.

Errors made in typing the payment inscription should be corrected using the OCR scanner correction method regardless of how the payments will be prepared. In the OCR scanner method of correction, four question marks are typed in the first four positions of the next line. After typing the question marks, double space the typewriter and start the payment record over again. Do not X-out or line out entries. Also, the OCR scanner method for end of page coding should be used on all schedules, regardless of the method of check preparation. Type four slash marks (////) after double line spacing from the last payment record on the page.

Audit Notations. To the fullest extent possible, audit notations on the schedule should be made in the voucher column. If required, check marks, initials, or other notations may be placed on schedules in the payee or check-number col-

umns. All audit notations should be made with ball-point pens or pencils of the nonreproducing type.

Mailing of Schedules to Disbursing Officers. Schedules should be submitted in 9- by 12-inch or larger envelopes so that the vouchers will not have to be folded.

2055.60 - Scheduling Invoices From Government Agencies When Payment is Made by Check

Invoices or other billing documents received from government agencies that are to be paid by check will be listed for payment on a voucher-schedule and processed as if payment were being made to a non-government creditor. In such cases, the original invoice or billing document is the basic voucher and becomes a part of the accounting documentation for the related period of account.

2055.70 - Scheduling No-Check Vouchers

Vouchers for which no-checks are to be issued or from which deductions are made, will be assigned voucher numbers, as other disbursement vouchers, and scheduled in the following manner:

- Vouchers that do not require the RFC to issue a check, and do not require the agency station to process a transaction in its Statement of Transactions, will be scheduled separately from all other disbursement voucher-schedules. These schedules will be marked "No-Check Vouchers" and will be submitted with all other schedules. "No-Check Vouchers" will not be submitted to RFCs for processing. These transactions should be documented on Optional Form 1017-

G "Journal Voucher" or other similar form(s).

- Vouchers from which deductions are made will be scheduled with all other disbursement voucher-schedules submitted to RFCs with the notation "No-check" opposite the voucher deduction in the "D.O. Check No." column.

2055.80 - Scheduling Travel Advances

The preparation of SF 1012 "Travel Voucher" in vouchering approved travel advances is optional where a voucher-schedule is used. Where SF 1012 is not used, an abbreviation of the notation "Travel Advance per Authorization No., Dated" will be entered in the voucher number column of the voucher-schedule. When this procedure is followed, the travel advance item on the voucher-schedule will not be supported by a basic voucher, but instead by a copy of the travel authorization. Where the travel advance payment is to be made by an imprest fund cashier, the traveler will submit a properly approved SF 1012, or SF 1038 "Advance of Funds Application and Account" to the cashier for the advance payment (I TFM 4-3000).

Section 2060 - Payments From SF 1166-EDP, Voucher and Schedule of Payments

2060.10 - General

The Treasury Electronic Certification System (ECS) is the preferred method of certification. However, when it is not available, SF 1166-EDP may be used to certify payment data submitted on magnetic tape. SF 1166-EDP is a computer generated facsimile of the SF 1166, generated via agency computer programs. The provisions in section 2055 generally ap-

ply to the SF 1166-EDP. However, the SF 1166-EDP is limited to such data as tape reel number, payment volume, amount, and certification. Individual payment data for payment inscription are not to be included.

SF 1166-EDP must be certified by an authorized certifying officer to the effect that payment is proper from the appropriations shown thereon. A description of the information to be reported on the SF 1166-EDP is in Appendix 1.

2060.20 - Requests to Submit Magnetic Tape and/or SF 1166-EDP

Requests to submit check-issue data on magnetic tape and/or SF 1166-EDP should be directed to the Chief Disbursing Officer (see Contacts page).

2060.30 - Electronic Submission of Payment Data (Telecommunications)

The Financial Management Service maintains a wide area network (WAN) to facilitate electronic transmission (telecommunication) of data between all of the Treasury RFCs, the Federal Reserve System, and participating government agencies. Agencies may elect to make connections to the FMS WAN for the purpose of establishing facilities for electronic transmission of payment and other data between the agency and the RFCs. Use of the Treasury Electronic Certification System, for certification of payment data submitted via telecommunication, is a prerequisite to establishment of FMS WAN connections. Requests to establish connections to the FMS WAN and initiate electronic transmissions should be directed to the Chief Disbursing Officer (see Contacts page).

Section 2065 - Foreign Currency Payments

2065.10 - Purpose

This section provides instructions to agencies that employ their own authorized certifying officers when requesting the disbursement of payments billed in foreign currency from a domestic location.

2065.20 - Disbursing Authority

The Department of the Treasury has delegated the authority to disburse foreign currency payments to U.S. Disbursing Officers of the Department of State. Any agency of the U.S. Government may utilize the disbursing service provided by U.S. Disbursing Officers for payment of an obligation in a foreign currency.

2065.30 - Disbursements in Foreign Currency

In order for an agency to request a disbursement in foreign currency, an FMS 210 form covering each designated certifying officer must be on file at the Financial Management Service, as required in I TFM 4-1100.

The agency will submit a request for disbursement of foreign currency, using an SF 1166, "Voucher and Schedule of Payments." All domestically originated SF 1166 schedules for payment made payable in foreign currency must be sent to:

Kansas City Financial Center (KFC)
Attention: Special Operations/CAS
P.O. Box 7528-0228
Kansas City, MO 64116-0228

Only the Kansas City Financial Center (KFC) will process SF 1166 for payment in foreign currency. To meet the timeframes es-

tablished by the Prompt Payment Act, an SF 1166 scheduled for payment in foreign currency must be sent by the agency so as to be received by the Kansas City Financial Center 20 days prior to the payment date indicated on the SF 1166. After the KFC verifies that the signature of the certifying officer on the SF 1166 matches with the signature provided on the FMS 210 form on file, the KFC will process the SF 1166 for payment. The KFC will process the SF 1166 within the normal 24-hour time-frame.

Agencies will report a charge on their SF 224 for their domestically originated foreign currency payments to the related appropriation as they are confirmed on GOALS by the KFC with a code of "X." The Department of State will no longer provide confirmation of domestically originated foreign currency disbursements or charge an agency appropriation for those disbursements on the SF 1221, "Statement of Transactions."

2065.40 - Scheduling SF 1166 for Foreign Currency Payments

General. Each SF 1166 should contain payments for only one type of foreign currency. When more than one payment is being made in a given currency, list as many payees as possible on each SF 1166. Agencies should use the SF 1166 to supply the KFC with the following information to initiate a wire or check payment:

Wire Payment

- (a) S.W.I.F.T. Code (optional, provide only if available)
- (b) Payee Name
- (c) Bank Identifier Number
- (d) Bank Name
- (e) Bank Address
- (f) Bank Account Number
- (g) Currency Type

- (h) Amount
- (i) Invoice Information

Check Payment

- (a) Payee Name
- (b) Payee Address
- (c) Currency Type
- (d) Amount
- (e) Invoice Information

If a payee agrees to the receipt of a wire payment instead of a check, agencies should complete a separate SF 1166 and annotate it to indicate that a "WIRE PAYMENT" is requested, along with supplying the above data needed to accomplish the wire payment. Agencies can receive detailed instructions on how to complete the SF 1166 by contacting the KFC, Special Operations/CAS at (816)414-2100. An individual SF 1166 may contain either wire payments or check payments, but not both. Separate SF 1166s are required for each type of payment.

In addition to these procedures, Appendix 2 to this chapter has detailed instructions on scheduling the SF 1166 for payment in foreign currency when: (1) the foreign currency amount is known, (2) the foreign currency amount is not known and therefore the U.S. dollar equivalent is provided, (3) when the amount payable is limited by law, and therefore the U.S. dollar equivalent not to be exceeded is provided, and (4) the currency billed is considered excess or near-excess BUT the amount must be paid in U.S. dollars.

Expressing Payment Amount. To preclude the disbursement of a payment in an erroneous amount, ensure that the amount billed on the invoice is the same amount that is provided on the SF 1166.

All foreign currency payment amounts should contain a decimal point, except for: Japanese Yen,

Korean Won, Indonesian Rupiah, and Greek Drachmas. (For example, for those countries listed above, 5000.95 is to be scheduled as 500095, except for Greek Drachmas which should be expressed as a whole number, and therefore should be scheduled as 5000.)

Payments Requiring U.S. Dollars. Payments should be scheduled in the foreign currency billed unless the currency is: (1) destined for a restricted currency country, or (2) Panamanian Balboas ("Panamanian Balboas" are U.S. dollars), which would instead require the payments to be scheduled in U.S. dollars.

Note: In some countries the foreign exchange control regulations prohibit local exporters from receiving or accepting payment in local currency for purchase of items to be exported. Agencies should therefore determine in advance from the vendors if payment may be made in their local currency prior to scheduling the payments.

Payments Requiring Foreign Currency. If payments are billed in U.S. dollars to a foreign country that is considered an excess or near-excess currency country, then payment should be scheduled in that foreign currency instead. Although, if there is a reason for payment in dollars, then the certifying officer must indicate on the SF 1166 that the "amount must be paid in U.S. dollars."

Note: Agencies are notified of those countries where the supplies of currency are in excess or near excess of the U.S. Government's normal requirements through Office of Management and Budget Bulletins sent to heads of executive departments and establishments.

2065.50 - Rejection of an SF 1166

The Treasury RFC may reject an SF 1166 if: (1) the signature on the SF 1166 does not match the signature on the FMS 210 form on file, and (2) foreign currency amounts are not properly expressed.

The Department of State U.S. Disbursing Officer may reject an SF 1166 if a valid appropriation is not shown on the voucher.

2065.60 - Receiving Check-Issue Information

State Department U.S. Disbursing Officers will mail reports providing information on foreign currency payments disbursed, to the address of the Agency Location Code (ALC) as provided on the SF 1166, by the 10th of the month following the month that the foreign currency payments were disbursed. These reports include the SF 1221, "Statement of Transactions According to Appropriations, Funds, and Receipt Accounts," which provides summary charges to appropriations using the U.S. dollar equivalent of the payments disbursed, and the Voucher Auditor's Detail Report (VADR), which provides detailed information (including check number, amount, issue date) on each payment disbursed.

Since the U.S. Disbursing Officers of the Department of State report the U.S. dollar equivalent of the foreign currency payments disbursed on an SF 1221, agencies do not report these disbursements on their SF 224, "Statement of Transactions According to Appropriations, Funds, and Receipt Accounts."

Section 2070 - Furnishing of Enclosures or Inserts With Treasury Checks

2070.10 - Instructions Pertaining to Enclosures for Check Identification Purposes

The invoice numbers or other identifying numbers shown on the payee's billing form and the identification of the agency making the payment will be shown on the check at least two lines below the address. The RFC will issue the check directly from the information shown on the voucher-schedule as follows:

XYZ Company

1581 Vine Street

Washington, DC 20015

*DOE INV NOS 1856; 1858; 1920

A maximum of 6 inches of writing space (that is, two 3-inch lines) below the three lines required for the payee's name and address is available for check identification information. However, this method of check identification should not be adopted until an agreement is reached, in writing, by the agency and vendors or payees concerning the exact references required on the check. In the absence of such an agreement, check identification information will not be shown on the voucher-schedules.

2070.20 - Instructions Pertaining to Inserts Enclosed with Treasury Checks

Agencies submitting requests for inserts to be enclosed with Treasury checks must adhere to the instructions in the following paragraphs and the instructions in Appendix 3, concerning insert specifications and shipping addresses for insert delivery. Approval will be granted only for program related inserts printed on tabulating cards. The message to be conveyed should be written in general

terms so that the matching of inserts with specific checks is not required. It is the primary responsibility of the agency to determine whether inserts are appropriate and program related. The Chief Disbursing Officer retains final authority on the language and content of all inserts enclosed with Treasury checks.

To avoid unnecessary expenses, Chief Disbursing Officer approval should be obtained prior to entering printing contracts. Any questions or problems concerning inserts should be referred to the Chief Disbursing Officer, Attention: Administrative Services Branch (see Contacts page).

If enclosure is approved, the Chief Disbursing Officer may require reimbursement for expenses involved in preparing and mailing to payment recipients enrolled in the direct deposit program. Payment of postage to the U.S. Postal Service for these mailings is the responsibility of the requesting agencies.

As a less costly alternative, to inserts, FMS offers the ability to print messages on the back of envelopes used to mail Treasury checks. (For further information, contact the Administrative Services Branch - See Contacts page.)

2070.30 - Instructions for Requesting Enclosure of Program Inserts

Program agencies desiring enclosure of inserts must submit the requests sufficiently in advance of delivery of check issue data to allow for approval action, to stock enclosure supplies, and to make computer program changes when necessary. Normally, submission of requests 6 weeks prior to delivery of check issue data is sufficient, with earlier submission if programming changes are required.

Letters of request must provide a sample of the insert or a facsimile if a sample is not available, and must include the following information: (1) proposed enclosure numbers and titles; (2) type and size of enclosure; (3) date of checks; (4) class of payment; (5) Regional Financial Centers involved; (6) volume at each Regional Financial Center (volumes should correspond to current payment figures, plus an additional 5 percent overage to cover spoilage); (7) total volume of enclosures; (8) delivery date; and (9) special enclosing instructions.

When an actual sample of the check insert is not provided with the request, any approval will be conditional on inserts meeting the specifications as prescribed in this release.

All proposed inserts must now contain the statement, "Any questions or inquiries concerning the content of this insert should be directed to (agency name/office/phone)."

Insert requests must be submitted to the Chief Disbursing Officer for approval of both content and specifications (see Contacts page).

Section 2075 - Restricted Delivery of Checks

2075.10 - General Procedure

Agencies will not draw checks or warrants intended for delivery in the restricted countries designated in 31 CFR 211 and listed in Appendix 4. In place of drawing a check or warrant, which would be withheld under 31 CFR 211, the drawer agency will withhold payment and will establish the liability on its books.

From time to time the Secretary of the Treasury or his/her designee,

the Fiscal Assistant Secretary (Treasury Department Order No. 101-5, dated December 21, 1981), will temporarily withhold checks to certain countries without publication of the name of the country in 31 CFR 211 or including it in Appendix. In these instances, the imposition of the restriction will be communicated directly to the affected agencies. Temporary withholdings are normally due to conditions within the country, such as natural disasters, political upheaval, postal disruption, or lack of U.S. diplomatic representation, which make it doubtful that checks will reach the payees.

Exceptions: The provisions of 31 CFR 211 do not apply to payments to foreign governments, nor to checks or warrants issued in payment of salaries or wages or for goods or services purchased by the U.S. Government in foreign countries, unless the payments are subject to the regulations of Treasury's Office of Foreign Assets Control referenced in Appendix 5.

2075.20 - Reports

Reports, containing the information required in 31 U.S.C. 3329, may be requested by Regional Operations from time to time for payments withheld (1) under both the Foreign Assets Control regulations listed in Appendix 5 and the determination of the Secretary of the Treasury under 31 CFR 211 or (2) solely according to any such authority.

2075.30 - Claims for the Release of Withheld Checks or for the Proceeds Thereof

Claims for proceeds withheld shall be processed by the administrative agency responsible for originally authorizing issuance of those proceeds.

Payment Withheld on Agency's Books. If the drawer agency

has withheld payment on its books, in place of drawing a check or warrant, that agency will arrange for the issuance of a check and will decrease the respective liability on its books.

Payment Deposited With the Financial Management Service (FMS). If the proceeds of withheld checks were on deposit prior to April 1976 and are still on deposit with FMS in deposit fund account 20X6048 "Proceeds of Withheld Foreign Checks," administrative agencies will submit requests for payment with the recommendation on such payment to FMS (see Contacts page).

Section 2080 - Designating Agents to Receive Salary Checks

2080.10 - General

Agencies are encouraged to have their payroll checks mailed to home addresses or elect to receive the Direct Deposit/ Electronic Funds Transfer to their bank. **Additionally, the Debt Management Collection Improvement Act of 1996, requires that all payments be issued electronically by calendar year 1999.** The Chief Disbursing Officer may, upon request, delegate to employees of other agencies that part of its function involving distribution and delivery of checks to the respective recipients. Policy and procedures for designation and revocation of Designated Agent to Receive and Deliver Checks are provided in I TFM 4-1100.

U.S. Savings Bonds are no longer printed by Treasury. This service has been transferred to the Federal Reserve Bank (FRB) of Cleveland, Pittsburgh Branch. Therefore, any request for designated agent delivery of U.S. Savings Bonds must be directed to that institution. (Reference I TFM 3-6000.)

2080.20 - Requirements Applicable to Designated Agents

In the interest of internal control, no person or position having duties of a Certifying Officer or otherwise directly or indirectly involved in the preparation of payrolls or voucher-schedules may be designated as an agent. Agencies will be responsible for preventing recommendation actions for such persons or positions. The Chief Disbursing Officer is, however, authorized to consider a request for waiver of this requirement in unusual circumstances where separation of duties may not be possible. In this instance, the Chief Disbursing Officer should be notified of the reasons for such a request.

It is not necessary for the designated agent to send a receipt to the Disbursing Officer when checks are received, as long as the designated agent is employed in the administrative office or the delegation is still effective. If the checks bear issue dates, which are predetermined according to a time schedule, they will not be delivered to the payee prior to the scheduled payment date. A designated agent may mail employees' salary checks to an address specified by the employee on a temporary basis due to the employee being in travel, sick, or annual leave status. However, designated agents will not mail checks to payees on a continuing basis.

2080.30 - Pick Up of Checks by Authorized Messengers

Agencies may authorize messengers to pick up checks at Treasury RFC upon approval of the Disbursing Officer. Messengers may be government employees or commercial courier service personnel. Agencies will designate in writing to the RFC the name of the government or commercial courier employee who will act as the messenger and will provide the required specimen signature of the messenger.

ger. Designations of commercial couriers must also specify the commercial courier's corporate name and certify that each employee acting as a courier is bonded for a minimum of \$2,000,000.

An agency may require higher bonding to correspond to the dollar value of check payments to be transported. An agency's contract with a commercial courier service must stipulate that the courier will

be liable for any loss to the government due to the mishandling of Treasury checks while such securities are entrusted to their possession. In the case of loss, it will be the responsibility of the agency to aggressively pursue all available remedies against the commercial courier service.

Agency authorizations for messengers to pick up checks will remain in effect until the Treasury

RFC is advised in writing that such authorization is revoked.

Instead of having salary checks released to a designated agent for distribution to employees, agencies should encourage their employees to have their net pay remitted regularly to the financial organizations of their choice for credit to their accounts (I TFM 3-8000), in compliance with the mandatory EFT provisions of the Debt Collection Improvement Act of 1996.

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CONTACTS

Inquiries concerning this chapter should be directed to:

Chief Disbursing Officer
Financial Management Service
Department of the Treasury
Liberty Center, Room 335
401 14th Street, SW.
Washington, DC 20227
Telephone (202)874-6800

Point of contact for Emergency Disbursing Services:

Financial Management Service
Disbursement Management Division
Emergency Disbursing Manager
Liberty Center, Room 335
401 14th Street, SW.
Washington, DC 20227
Telephone (202)874-6820

Point of contact for submission of "Proceeds of Withheld Foreign Checks":

Finance Division
Financial Management Service
Department of the Treasury
Liberty Center, Room 257
401 14th Street, SW.
Washington, DC 20227
Telephone (202)874-7110

Point of Contact for requests to submit electronic payment files and/or magnetic payment tapes under Computer Specifications Series No. 19 (CPSS 19):

Disbursement Management Division,
Regional Operations
Financial Management Service
Department of the Treasury
Liberty Center, Room 335
401 14th Street, SW.
Washington, DC 20227
Telephone (202)874-6800

Point of Contact for check insert information and questions:

Administrative Services Branch
Regional Operations
Financial Management Service
Department of the Treasury
Liberty Center, Room 358
401 14th Street, SW.
Washington, DC 20227
(202)874-6932

Contact information for the Treasury Regional Financial Centers (RFCs) is as follows:

Austin Financial Center (AFC)

1619 E. Woodward Street
Austin, TX 78741

Mailing Address:

P.O. Box 149058

Austin, TX 78714-9058
Phone (512) 342-7200

Birmingham Financial Center (BFC)

190 Vulcan Road
Birmingham, AL 35209

Mailing Address:

P.O. Box 2451

Birmingham, AL 35201-2451
Phone (205)912-6100

Chicago Financial Center (CFC)

536 S. Clark Street
Chicago, IL 60605

Mailing Address:

P.O. Box 8670

Chicago, IL 60680-8670
Phone (312)353-2364

Kansas City Financial Center (KFC)

4241 NE 34th Street
Kansas City, MO 64117

Mailing Address:

P.O. Box 12599

Kansas City, MO 64116-0599
Phone (816)414-2000

Philadelphia Financial Center (PFC)

13000 Townsend Road
Philadelphia, PA 19154

Mailing Address:

P.O. Box 8676

Philadelphia, PA 19101-8676
Phone (215)516-8000

San Francisco Financial Center (SFC)

390 Main Street
San Francisco, CA 94105

Mailing Address:

P.O. Box 193858
San Francisco, CA 94119-3858
Phone (415)744-7433

APPENDICES LISTING

App. No.	Form	Title
1	SF 1166	Voucher and Schedule of Payments
	SF 1167	Voucher and Schedule of Payments (Continuation Sheet)
	SF 1166-EDP	Print Layout SF 1166-EDP Voucher and Schedule of Payments (Computer-generated)
2	SF 1166	Voucher and Schedule of Payments
		Explanation of Items to be Reported on SF 1166 Scheduled for Payment in Foreign Currency
	SF 1166	Voucher and Schedule of Payments
		Explanation of Items to be Reported on SF 1166 Scheduled for Payment When the Precise Equivalent to be Paid in Foreign Currency is Not Known
	SF 1166	Voucher and Schedule of Payments
		Explanation of Items to be Reported on SF 1166 Scheduled for Payment to a Payee in an Excess or Near-Excess Currency Country When Payment Must be Made in U.S. Dollars
	SF 1166	Voucher and Schedule of Payments
		Explanation of Items to be Reported on SF 1166 Scheduled for Payment When the Amount Payable in Foreign Currency is Limited by Law
3		Insert Specifications, Packing, and Shipping Instructions for Tabulating Cards
4		List of Restricted Countries Designated in 31 CFR Part 211
5		List of Foreign Assets Control Regulations Referenced in 31 CFR Part 211

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SF 1166 4 TFM 4-2000 (Rev. 5-84) 1106-128		VOUCHER AND SCHEDULE OF PAYMENTS			
DEPARTMENT OR ESTABLISHMENT			D.O. VOU. NO. (TRANSP)		
BUREAU OR OFFICE					
LOCATION OF TRANSMITTING OFFICE					
PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION (S) DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.			PAID BY		
DATE		AUTHORIZED CERTIFYING OFFICER			
APPROPRIATION SUMMARY					
ALIGN AREA		ALIGN AREA			
FONT SHEET	OF	AGENCY STATION NO.	SCHEDULE NUMBER	FOR D.O. USE ONLY	
				P D O SUFFIX <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
GRAND TOTAL		NO-CHECK TOTAL			
PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NUMBER, OTHER IDENTIFICATION LINES 1, 3, 5, AND 7				AMOUNT	NO CHECK
LINES 2, 4, 6, AND 8				VOUCHER NO.	
D.O. CHECK NUMBERS		BEGINNING	ENDING	BEGINNING	ENDING
		USE FOR FIRST CHECK SERIAL RANGE		USE FOR SECOND CHECK SERIAL RANGE IF APPLICABLE	

SF 1167
4 TFM 4-2000 (Rev. 5-84)
1167-424

VOUCHER AND SCHEDULE OF PAYMENTS (CONTINUATION SHEET)

ALIGN AREA										ALIGN AREA																			
DEPARTMENT OR ESTABLISHMENT																													
BUREAU OR OFFICE																													
LOCATION OF TRANSMITTING OFFICE																													
FONT		SHEET		OF		AGENCY STATION NO.								SCHEDULE NO.															
PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NUMBER, OTHER IDENTIFICATION LINES 1, 3, 5, AND 7										AMOUNT										NO CHECK		VOUCHER NO.							

5
4
3
2
1
0

**PRINT FORMAT REQUIREMENTS FOR COMPUTER
GENERATED SF 1166-EDP**

Agency SF 1166 certifications generated by computer equipment in support of magnetic tape payment input media must adhere to the requirements stated.

- (1) The print layout of the SF 1166 is to be followed as closely as possible. These forms are designed for 10 characters to the inch printers using a maximum of 75 positions or 7 1/2 inches and 8 1/2-inch-wide stock paper.
- (2) The first line of print should be spaced 3/4 inch from the top of the page.
- (3) The dimensions of the forms will not be more than 8 1/2 by 11 inches.
- (4) Agencies are to comply with the procedures prescribed in I TFM 4-2060 in preparing SF 1166-EDP. All copies of the original form that are to be distributed should be legible.

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SF 1166
4 TFM 4-2000
(Rev. 5-84)
1106-128

VOUCHER AND SCHEDULE OF PAYMENTS

DEPARTMENT OR ESTABLISHMENT		HEALTH & HUMAN SERVICES		D.O. VOU. NO. (TRANSP)							
BUREAU OR OFFICE		PUBLIC HEALTH SERVICE HOSPITAL									
LOCATION OF TRANSMITTING OFFICE		BALTIMORE MD 21211									
PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION (S) DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.				PAID BY							
DATE <u>5/1/97</u> AUTHORIZED CERTIFYING OFFICER <u>JOHN H. DOE (202)922-1220</u> APPROPRIATION SUMMARY <u>ENGLISH POUNDS</u> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">7570350</td> <td style="width: 40%; text-align: right;">25.00</td> </tr> <tr> <td>7572140</td> <td style="text-align: right;">9.75</td> </tr> <tr> <td>7572186</td> <td style="text-align: right;">5.73</td> </tr> </table>				7570350	25.00	7572140	9.75	7572186	5.73		
7570350	25.00										
7572140	9.75										
7572186	5.73										
ALIGN AREA <input checked="" type="checkbox"/>		<input checked="" type="checkbox"/> ALIGN AREA									
FONT	SHEET	OF	AGENCY STATION NO.	SCHEDULE NUMBER	FOR D.O. USE ONLY						
11	1	1	75030323	23467	P <input type="checkbox"/> D <input type="checkbox"/> O <input type="checkbox"/> SUFFIX <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>						
GRAND TOTAL		NO-CHECK TOTAL									
PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NUMBER, OTHER IDENTIFICATION LINES 1, 3, 5, AND 7				AMOUNT	NO CHECK						
LINES 2, 4, 6, AND 8				VOUCHER NO.							
PAYABLE IN FOREIGN WM DAWSON & SONS LTS FOLKSTONE KENT CT 19 5 EE *PHS CHARGE SLIP NO SOCIETY OF CHEMICAL PUBLICATIONS DEPT LONDON SW 1 ENGLAND ACADEMY PRESS INC LTD BERKLEY SQUARE *INV REP 130		CURRENCY CANNON HOUSE ENGLAND 509 X 7958 INDUSTRY 14 BELGRADE SQUARE *INV BB15878 BERKLEY SQUARE HOUSE LONDON SW 1 ENGLAND		ENGLISH POUNDS 25.00 9.75 5.73							
D.O. CHECK NUMBERS		BEGINNING		ENDING							
USE FOR FIRST CHECK SERIAL RANGE		USE FOR SECOND CHECK SERIAL RANGE IF APPLICABLE									

5
4
3
2
1
0

FORM SF 1166
EXPLANATION OF ITEMS TO BE REPORTED ON SF 1166
SCHEDULED FOR PAYMENT IN FOREIGN CURRENCY

If the invoice indicates payment in foreign currency, it must be scheduled in foreign currency.

- 1. APPROPRIATION SUMMARY.** Insert the appropriation symbols and the amounts payable in foreign currency that apply to each appropriation symbol. Type the name, and the area code and telephone number of the certifying officer above the appropriation information inserted.
- 2. PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO., OR OTHER IDENTIFICATION.** Type the heading, "PAYABLE IN FOREIGN CURRENCY" at the top of the name and address column, avoiding the preprinted brackets and preceding the listing of the names and addresses of the individual payees.
- 3. AMOUNT.** Show the type of currency at the top of the amount column; for example, English Pounds, French Francs, etc. The individual amounts due to each payee expressed in foreign currency will be recorded in the amount column opposite the name of the payee. Use decimal points in foreign currency amounts (with the exceptions of those currencies referenced in I TFM 2080.40b). Dollar signs may not be substituted for foreign currency symbols.
- 4. SIGNATURE OF CERTIFYING OFFICER.** Any changes on the SF 1166 must be initialed by the certifying officer.

SF 1166
4 TFM 4-2000
(Rev. 5-84)
1106-128

VOUCHER AND SCHEDULE OF PAYMENTS

DEPARTMENT OR ESTABLISHMENT		HEALTH & HUMAN SERVICES		D.O. VOU. NO. (TRANSP)	
BUREAU OR OFFICE		PUBLIC HEALTH SERVICE HOSPITAL			
LOCATION OF TRANSMITTING OFFICE		BALTIMORE MD 21211			
PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION (S) DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.				PAID BY	
5/1/97 DATE AUTHORIZED CERTIFYING OFFICER					
APPROPRIATION SUMMARY U.S. EQUIVALENT JOHN H. DOE (202)922-1220					
7570350		25.00			
7572140		9.75			
7572186		5.73			
ALIGN AREA XX				XX ALIGN AREA	
FONT SHEET	OF	AGENCY STATION NO.	SCHEDULE NUMBER	FOR D.O. USE ONLY	
11	1	1	75030323	23467	
				P	D O SUFFIX
				<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
GRAND TOTAL		NO-CHECK TOTAL			
PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NUMBER, OTHER IDENTIFICATION LINES 1, 3, 5, AND 7				AMOUNT	NO CHECK
LINES 2, 4, 6, AND 8				VOUCHER NO.	
PAYABLE IN FOREIGN		CURRENCY		USE ENGLISH POUNDS	
WM DAWSON & SONS LTS FOLKSTONE KENT CT 19 5 EE *PHS CHARGE SLIP NO		CANNON HOUSE ENGLAND 509 X 7958		25.00	
SOCIETY OF CHEMICAL PUBLICATIONS DEPT LONDON SW 1 ENGLAND		INDUSTRY 14 BELGRADE SQUARE *INV BB15878		9.75	
ACADEMY PRESS INC LTD BERKLEY SQUARE *INV REP 130		BERKLEY SQUARE HOUSE LONDON SW 1 ENGLAND		5.73	
D.O. CHECK NUMBERS		BEGINNING		ENDING	
USE FOR FIRST CHECK SERIAL RANGE		USE FOR SECOND CHECK SERIAL RANGE IF APPLICABLE			

FORM SF 1166
EXPLANATION OF ITEMS TO BE REPORTED ON SF 1166

**SCHEDULED FOR PAYMENT WHEN THE PRECISE EQUIVALENT TO BE PAID
IN FOREIGN CURRENCY IS NOT KNOWN**

If the invoice indicates payment in foreign currency, it must be scheduled in foreign currency. When the precise equivalent amount to be paid in foreign currency is not known, the "Appropriation Summary" block and the "Amount" column should indicate that the U.S. dollar equivalent (USE) is provided. The foreign currency amount will be determined by the U.S. Disbursing Officer using the rate of exchange on the date of payment.

- 1. APPROPRIATION SUMMARY.** Insert the appropriation symbols and the U.S. dollar equivalent amounts that apply to each appropriation symbol. Type the name, and the area code and telephone number of the certifying officer above the appropriation information inserted.
- 2. PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO., OR OTHER IDENTIFICATION.** Type the heading, "PAYABLE IN FOREIGN CURRENCY" at the top of the name and address column, avoiding the preprinted brackets and preceding the listing of the names and addresses of the individual payees.
- 3. AMOUNT.** Show the U.S. dollar equivalent (USE) amounts and indicate the type of currency to be paid at the top of the amount column; for example, USE English Pounds, USE French Francs, etc. The individual amounts due to each payee expressed in the U.S. dollar equivalent will be recorded in the amount column opposite the name of the payee. Use decimal points in expressing the USE amounts.
- 4. SIGNATURE OF CERTIFYING OFFICER.** Any changes on the SF 1166 must be initialed by the certifying officer.

SF 1166 4 TFM 4-2000 (Rev. 5-84) 1106-128		VOUCHER AND SCHEDULE OF PAYMENTS			
DEPARTMENT OR ESTABLISHMENT		ENVIRONMENTAL PROTECTION AGENCY		D.O. VOU. NO. (TRANSP)	
BUREAU OR OFFICE		DIVISION OF FINANCIAL MANAGEMENT			
LOCATION OF TRANSMITTING OFFICE		WASHINGTON DC 20460			
PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION (S) DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.				PAID BY	
5/1/97					
DATE		AUTHORIZED CERTIFYING OFFICER			
APPROPRIATION SUMMARY		JOHN H. DOE (202)922-1220			
68X0100		U.S. DOLLARS \$51,286.24			
ALIGN AREA <input checked="" type="checkbox"/>		<input checked="" type="checkbox"/> ALIGN AREA			
FONT SHEET	OF	AGENCY STATION NO.	SCHEDULE NUMBER	FOR D.O. USE ONLY	
11	1	1	75030323	23467	
GRAND TOTAL		NO-CHECK TOTAL		<div style="display: flex; justify-content: space-around;"> <div>P <input type="checkbox"/></div> <div>D <input type="checkbox"/></div> <div>O <input type="checkbox"/></div> <div>SUFFIX <input type="checkbox"/></div> </div>	
PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NUMBER, OTHER IDENTIFICATION LINES 1, 3, 5, AND 7				AMOUNT	NO CHECK
[AMOUNT MUST BE PAID IN U.S. DOLLARS]					
KALL KWIK INC				51286.24	
YUGOSLAVIA 902					
* NO HEADING IS USED IF THE BILLING DOCUMENT IS STATED IN U.S. DOLLARS FOR PAYMENT IN A COUNTRY NOT LISTED BY OMB AS AN EXCESS OR NEAR-EXCESS FOREIGN CURRENCY COUNTRY					
5 4 3 2 1 0					
D.O. CHECK NUMBERS	BEGINNING	ENDING	BEGINNING	ENDING	
USE FOR FIRST CHECK SERIAL RANGE			USE FOR SECOND CHECK SERIAL RANGE IF APPLICABLE		

FORM SF 1166
EXPLANATION OF ITEMS TO BE REPORTED ON SF 1166

SCHEDULED FOR PAYMENT TO A PAYEE
IN AN EXCESS OR NEAR-EXCESS CURRENCY COUNTRY
WHEN PAYMENT MUST BE MADE IN U.S. DOLLARS

If the invoice indicates payment in U.S. dollars to a payee located in a foreign country and the country is listed by OMB as being an excess or near-excess currency country, it must be scheduled for payment in foreign currency. (See separate Appendix No. 2 instructions on (1) preparation of SF 1166 scheduled for payment when the precise equivalent to be paid in foreign currency is not known, or (2) preparation of SF 1166 scheduled for payment when the amount payable in foreign currency is limited by law, whichever is applicable.) If there is a reason for payment in dollars, the authorized certifying officer must specify that the SF 1166 be paid in dollars by typing the phrase "AMOUNT MUST BE PAID IN U.S. DOLLARS" at the top of the name and address column preceding the listing of the names and addresses of the individual payees.

- 1. APPROPRIATION SUMMARY.** Insert the appropriation symbols and the U.S. dollar amounts that apply to each appropriation symbol. Type the name, and the area code and telephone number of the certifying officer above the appropriation information inserted.
- 2. PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO., OR OTHER IDENTIFICATION.** Type the heading, "AMOUNT MUST BE PAID IN U.S. DOLLARS" at the top of the name and address column, avoiding the preprinted brackets and preceding the listing of the names and addresses of the individual payees.

Note: No heading is used if the billing document is stated in U.S. dollars for payment in a country not listed as an excess or near-excess foreign currency country.

- 3. AMOUNT.** Record the individual amounts due to each payee in the amount column opposite the name of the payee. Use decimal points in the USE amount.
- 4. SIGNATURE OF CERTIFYING OFFICER.** Any changes on the SF 1166 must be initialed by the certifying officer.

SF 1166 4 TFM 4-2000 (Rev. 5-84) 1106-128		VOUCHER AND SCHEDULE OF PAYMENTS													
DEPARTMENT OR ESTABLISHMENT				TREASURY						D.O. VOU. NO. (TRANSP)					
BUREAU OR OFFICE			FINANCIAL MANAGEMENT SERVICE												
LOCATION OF TRANSMITTING OFFICE				WASHINGTON DC 20227											
PURSUANT TO AUTHORITY VESTED IN ME, I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION (S) DESIGNATED HEREON OR ON SUPPORTING VOUCHERS.										PAID BY					
5/1/97															
DATE				AUTHORIZED CERTIFYING OFFICER											
APPROPRIATION SUMMARY 20X6045 JOHN H. DOE (202)922-1220 U.S. EQUIVALENT NOT TO EXCEED \$2,476.02															
ALIGN AREA		XX										XX		ALIGN AREA	
FONT SHEET		OF		AGENCY STATION NO.		SCHEDULE NUMBER		FOR D.O. USE ONLY							
11		1		1		20180001		C361							
GRAND TOTAL				NO-CHECK TOTAL				P D O SUFFIX <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>							
PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NUMBER, OTHER IDENTIFICATION LINES 1, 3, 5, AND 7										AMOUNT		NO CHECK		VOUCHER NO.	
PAYABLE IN FOREIGN				CURRENCY				USE NOT TO EXCEED SPANISH PESETAS							
NAVIERA AZNAR SA PROVISIONALES				PLAZA ALFERENCES 2 BILBAO 1 SPAIN				2476.02							
5															
4															
3															
2															
1															
0															
D.O. CHECK NUMBERS		BEGINNING				ENDING				BEGINNING				ENDING	
USE FOR FIRST CHECK SERIAL RANGE										USE FOR SECOND CHECK SERIAL RANGE IF APPLICABLE					

FORM SF 1166

EXPLANATION OF ITEMS TO BE REPORTED ON SF 1166**SCHEDULED FOR PAYMENT WHEN THE AMOUNT PAYABLE
IN FOREIGN CURRENCY IS LIMITED BY LAW**

If the amount of a payment scheduled in foreign currency is limited by law, the "AMOUNT" column and "APPROPRIATION SUMMARY" block should indicate the U.S. dollar equivalent not to be exceeded. The foreign currency amount will be determined by the U.S. Disbursing Officer using the rate of exchange on the date of payment.

- 1. APPROPRIATION SUMMARY.** Insert the appropriation symbols and the U.S. dollar amounts not to be exceeded that apply to each appropriation symbol. Type the name, and the area code and telephone number of the certifying officer above the appropriation information inserted.
- 2. PAYEE, AND IF NECESSARY, ADDRESS, INVOICE NO., OR OTHER IDENTIFICATION.** Type the heading, "PAYABLE IN FOREIGN CURRENCY" at the top of the name and address column, avoiding the preprinted brackets and preceding the listing of the names and addresses of the individual payees.
- 3. AMOUNT.** Show that the amounts expressed are not to exceed the U.S. dollar equivalent (USE), and indicate the type of currency to be paid at the top of the amount column; for example, USE not to exceed English Pounds, USE not to exceed French Francs, etc. The individual amounts due to each payee expressed in the U.S. dollar equivalent will be recorded in the amount column opposite the name of the payee. Use decimal points in the USE amounts.
- 4. SIGNATURE OF CERTIFYING OFFICER.** Any changes on the SF 1166 must be initialed by the certifying officer.

**INSERT SPECIFICATIONS, PACKING AND SHIPPING
INSTRUCTIONS FOR TABULATING CARDS****A. Specifications**

Specifications will adhere to those provided in Federal Specifications G- C-116f, Card; Tabulating, when tested in accordance with paragraphs 4.3.3 through 4.4 of that specification. (Tabulating cards must be die cut to exact specifications.) Bids for these inserts should only be accepted from "Tabulating Card Printers."

Length : 7.375 inches (variation plus or minus 0.005)
Width : 3.250 inches (variation + 0.007 - 0.003)
Paper : Standard tabulating card stock
Thickness : 0.0070 inches (variation plus or minus 0.0004)
Weight : (24 by 36 - 1000) 198 plus or minus 5 percent
Bursting Strength : 55 p.s.i. min.

Folding Endurance

Machine Direction : 100 double folds min.
Cross Direction : 100 double folds min.

Tearing Resistance

Machine Direction : 125 gm. min.
Cross Direction : 125 gm. min.

Stiffness

Gurley Machine Direction : 1200 mg. min.
Cross Direction : 500 mg. min.

Smoothness Bekk

Wire : 40 - 100 seconds
Ash : 2.0 max.
Trim : Parallel sides 90 degrees angle plus or minus 05 minutes
Grain : Long direction
Curl : Shall lie flat and free from wrinkles approximately 20 to 75 percent relative humidity at approximately 69.8 - 77 degrees Fahrenheit

Cleanliness : Free from residual chemical, slime spots, carbon, etc.

Printing : Must be legible, without excess ink, and cause no embossing or distortion of the card. The ink must be nonconductive, nonabrasive, and nonblocking when dry, and must not transfer to feed rolls, contact rolls, or brushes of Check Wrapping Systems or inserting and sealing equipment.

Color : Cards will not be green and will not have green border stripes (cards to be enclosed with Supplemental Security Income payments will not be gold or have gold border stripes).

Inserts to be Mailed Without Checks: Card inserts to be mailed without checks to direct deposit enrollees or other recipients should be designed to allow appropriate space for printing of the name and address, whenever possible, and include an upper left-hand corner cut. This

includes inserts when only a portion of the total number is to be mailed without checks. The cards must meet the following specifications:

- (1) The upper left-hand corner of the side to be addressed must be cut. The cut must be 1/4 inch by 30 degrees.
- (2) The side to be addressed may only bear printing in the upper 3/4 inch and the lower 1/2 inch as shown in the example.

If inserts to be mailed without checks are not designed as indicated above, separate mailer cards (provided by Treasury) are required, which increases costs for mailing the inserts.

B. Packing

General - Specifications will adhere to those provided in Federal Specification PPP-B-636h, Type CF, class domestic.

Unit Containers - Cards will be packaged in corrugated unit containers of 2,000 card capacity. The cards must all face the same direction and tops of the cards must be toward the top of the box.

2,000 Card Capacity Unit Container

Cartons - Five 2,000 card capacity cardboard unit containers will be packaged in each corrugated shipping container. All unit containers will face the same direction within the shipping carton. The unit containers will be placed in the cartons so that the cards lie flat on the bottom of the cartons.

C. Shipping

Inserts must be shipped for receipt at the appropriate Regional Financial Center no later than 5 working days or no earlier than 3 weeks prior to delivery of payment data. Shipments will not be scheduled for receipt by the centers during the last 5 working days or the first working day of the month.

D. Palletizing

Shipping cartons will be delivered to the Regional Financial Centers on palets which must conform to Federal Specifications NN-P-71-b, dated April 26, 1966, and any amendments thereto. Pallets must be Type III (four-way partial), flush assembled, non reversible, Size 2, (40 inches long by 84 inches wide), and made of Group II medium density wood or Group III high density wood. Shipping cartons will be packed flush to the corners of the pallet with no overhang permitted at any edge. The shipping cartons will be stacked so that the cards lie flat. Pallet loads shall consist of no more than 30 cartons (3 layers of 10 cartons each), with the height of the pallet not to exceed 54 inches. Supplier shall secure the shipping cartons onto the pallet by any of the following methods:

- (1) Stretch-wrap plastic.
- (2) Shrink-wrap plastic.

- (3) Steel strapping over edge-protectors.
- (4) Plastic or nylon strapping over edge-protectors.

SHIPPING ADDRESSES FOR INSERT DELIVERY

Shipping Address	Telephone Number
Austin Financial Center (AFC) 1619 E. Woodward Street Austin, TX 78741	Phone (512)342-7200
Birmingham Financial Center (BFC) 190 Vulcan Road Birmingham, AL 35209	Phone (205)912-6100
Chicago Financial Center (CFC) 536 S. Clark Street Chicago, IL 60605 Delivery trailers must not exceed 40 feet, excluding tractor.)	Phone (312)353-2364
Kansas City Financial Center (KFC) 4241 NE 34th Street Kansas City, MO 64117	Phone (816)414-2000
Philadelphia Financial Center (PFC) 13000 Townsend Road Philadelphia, PA 19154	Phone (215)516-8000
San Francisco Financial Center (SFC) 390 Main Street San Francisco, CA 94105	Phone (415)744-7433

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**LIST OF RESTRICTED COUNTRIES DESIGNATED IN
31 CFR Part 211**

Republic of Cuba

Democratic Kampuchea (Cambodia)

Democratic People's Republic of Korea (North Korea)

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**LIST OF FOREIGN ASSETS CONTROL REGULATIONS
REFERENCED IN 31 CFR PART 211**

31 CFR Part 500 - Foreign Assets Control Regulations
31 CFR Part 515 - Cuban Assets Control Regulations
31 CFR Part 520 - Foreign Funds Control Regulations

TREASURY FINANCIAL MANUAL

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Volume I

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6500	Magnetic Tape Check Issue and Reporting Level 8
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Chapter	Section	Title
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2000

PAYMENT ISSUE DISBURSING PROCEDURES

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		8. Tape Capture Report (SF 1184 Tape Capture Output Report)
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